

See Revised Version

## ACCOUNTANT Associate in Applied Science Degree

**I. General Education Requirements.....20 Credits**

**Goal 1: Written and Oral Communication (CM)..... 7 cr**

ENGL 1117\*, Reading and Writing Critically I, 4 cr

SPCH 1114, Fundamentals of Speech **OR** SPCH 1130, Interpersonal Communications, 3 cr

**Goal 2: Critical Thinking (CT) MAY BE MET BY ANY COURSE IN MNTC 1-10 GOALS**

**Goal 3: Natural Sciences (NS) ..... 3 cr**

Natural Science must be a lab course in Biology, Chemistry, Earth Science or Physics

**OR**

**Goal 4: Mathematics/Logical Reasoning (MA) ..... 3 cr**

Mathematics must be 1111 level or higher

**Goal 5: History and the Social and Behavioral Sciences (SS) ..... 3 cr**

PSYC 1611, Psychology of Adjustment, 3 cr **OR** PSYC 2618, General Psychology, 4 cr

**Goal 6: Humanities – the Arts, Literature, and Philosophy (HA)..... 3 cr**

Choose from: Arts, English Literature\*, Foreign Culture, Humanities\*, Music, Journalism, Philosophy\*

**Additional General Education Requirements ..... 4 cr**

Students may choose additional elective credits from Goals 1-10 to meet the general education requirements.

**\*Honors equivalents available**

**II. Program-Related Technical or Professional Courses.....44 Credits**

ACCT 1807	Accounting Math/Calculators .....	3 cr
ACCT 1810	Applied Principles of Accounting I .....	4 cr
<b>or</b> ACCT 2217	Financial Accounting .....	4 cr
ACCT 1811	Applied Principles of Accounting II .....	4 cr
<b>or</b> ACCT 2218	Managerial Accounting .....	4 cr
ACCT 1814	Payroll Accounting .....	3 cr
ACCT 2234	Computerized Accounting .....	3 cr
ACCT 2237	Accounting Spreadsheet Applications .....	3 cr
*ACCT 2821	Applied Intermediate Accounting I .....	4 cr
*ACCT 2822	Applied Intermediate Accounting II .....	4 cr
*ACCT 2836	Accounting and Database Applications.....	3 cr
*ACCT 2849	Income Tax.....	4 cr
*ACCT 2861	Applied Cost Accounting I .....	3 cr
*ACCT 2862	Applied Cost/Managerial Accounting.....	3 cr
*ACCT 2874	Integrated Financial Presentations .....	3 cr

**\*Courses offered only once during the school year**

**TOTAL.....64 Credits**

Implementation: Spring 2008

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***A Member of the Minnesota State Colleges and Universities***

**Semester I**

ACCT 1807 3 cr  
 ACCT 1810 or ACCT 2217 4 cr  
 Electives

**Semester II**

ACCT 1811 or ACCT 2218 4 cr  
 ACCT 1814 3 cr  
 ACCT 2234 3 cr  
 ACCT 2237 3 cr  
 Electives

**Semester III**

\*ACCT 2821 4 cr  
 \*ACCT 2836 3 cr  
 \*ACCT 2849 4 cr  
 \*ACCT 2861 3 cr  
 Electives

**Semester IV**

\*ACCT 2822 4 cr  
 \*ACCT 2862 3 cr  
 \*ACCT 2874 3 cr  
 Electives

**\*Courses offered only once during the school year**

**Purpose:** Building from accounting coursework included in the Accountant Diploma, students complete 21 general education credits in written and oral communications, humanities and fine arts, history and social sciences, mathematics and/or natural sciences, and electives. General education courses taken that are approved for Minnesota Transfer Curriculum will transfer to other Minnesota public colleges or universities; courses not part of the Minnesota Transfer Curriculum may or may not transfer. Students wishing to complete the program in two years will need to average 18 credits per fall and spring semester or 16 credits per fall and spring semester and 8 credits per summer semester.

The Accountant A.A.S. degree graduate would be prepared to identify, measure, record, interpret and communicate financial information. Additionally, the graduate would be able to design accounting systems and compute income taxes. An accountant examines, analyzes, and interprets data for the purpose of financial statements and other reports identified for internal and external users. Employment opportunities include three major areas: private enterprises, public accounting firms, and government/non-profit organizations. Graduates may work for public accounting firms, manufacturing firms, retail or wholesale stores, financial institutions, hospitals, government agencies, insurance companies, etc.

The accounting associate in applied science degree, diplomas, or certificate programs will not transfer to four-year institutions, but individual courses may transfer. General education credits that meet the Minnesota Transfer Curriculum criteria will transfer to other Minnesota public colleges and universities. Students should check with the receiving institution regarding which RCTC credits will transfer because each college or university determines what credits will transfer to their institution.

**Prerequisites:** The student should have average to above average ability in reasoning and reading comprehension. Students should be proficient in basic communications and basic math. Discretion, judgment, and initiative are also important. In addition to accounting skill competence, employers seek accountants who have common sense, sound judgment, ambition, dependability, initiative, poise and talent.

For more information contact:  
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